FIFTH DAY.—*18th June 1926.*

The Assembly re-assembled at 12 NOON and representations were taken up.

Representations.

No. 1.—Issue of an explanatory memo with the State budget estimates.

Messrs. Mahomed Abbas Khan, Mahomedan Constituency, and G. Paramasiviah, Bangalore City Municipality.

It is requested that the practice of explaining the salient features of the annual budget by means of an introductory speech, which is in vogue in British India, may be introduced here with a view to facilitate discussion on the same.

MR. G. PARAMASIVIAH explained that this subject had been sent up before receipt of the explanatory memo issued with the budget estimates. He thanked the Government for issuing the memo and hoped that from the next year the memorandum would be made more explanatory.

THE SECOND MEMBER OF COUNCIL replied that arrangements would be made to do so.

No. 2.—Revision of pay of the subordinate services.

Messrs. Honnappaiya and Ramappagowda, Chikmagalur Taluk.

The present scale of pay of the subordinate officials in the State is anything but satisfactory when compared with scales prevailing in similar departments in British Provinces and in the Postal Department, while the work expected of them is in no way less onerous and responsible. With a view to expect efficiency, the subordinate service has to be adequately paid or at least given a living wage in consideration of the prohibitive cost of present day living and efficiency expected of this service which is so essential for the sound administration of the country. It is, therefore, requested that a time scale of pay may be introduced similar to that prevailing in British India and in the Postal Department.

MR. HONNAPPAIYA added that if this was not possible in regard to all grades of the subordinate service, it might be

introduced at least in the case of employees drawing less than Rs. 50 so that they might work enthusiastically.

MESSRS. B. L. BYANNA, ABDUL NABI and HUTCHUVEERE GOWDA pleaded the cause of menial servants also for favourable treatment in this connection.

MR. L. VEMA REDDI said that this subject was being brought up from time to time and commended it for sympathetic consideration.

THE SECOND MEMBER OF COUNCIL pointed out that when Government sanctioned small increases to the pay of the lower subordinates in lieu of the high prices and grain compensation allowances, the total additional expenditure amounted to about 20 lakhs of rupees per annum. If the present proposal were accepted, Government would have to set apart much larger sums, which was not possible.

No. 3.—Increase in the rate of interest on religious and charitable endowments.

Messrs. A. Srikantappa, Dodballapur Municipality, and Veeregowda and Hanume Gowda, Dodballapur Taluk.

The rate of interest on religious and charitable endowments may be raised to 5½ per cent at least, as at present even the Savings Bank deposits are paid interest at the rate of 5 per cent.

MR. SRIKANTAPPA urged that fixed deposits earned higher interest than that for current deposits and as such the endowments entrusted to Government for all time should, in justice, be paid higher rates.

MESSRS. J. RUDRAPPA, KRISHNAMURTHIACHAR, KESAVAIYA, SINGRI NANJAPPA and M. RAMASWAMY pointed out that at the time of making the endowments, the donors had calculated the amount required with a view to have the services rendered for all time, with reference to the rate of interest expected and the prices prevailing at the time since then. But prices had gone up and it was not possible for all those services to be rendered within the limit of the interest realized. For these reasons they requested that the rate be raised in proportion to the increase in prices.

MESSRS. M. VENKATAKRISHNAIYA, D. S. HANUMANTHA RAO, HUTCHUVEERE GOWDA, LOKAHITHAISHI NANJUNDARAJ URS, HUTCHAPPA and many others observed that Government had invested the amounts of endowments in remunerative concerns and were realizing much higher rates of interest and that the Government themselves were paying as much as 6 to 7 per cent on public loans floated by them. They

therefore urged that the rate now allowed be increased by at least half a per cent.

MR. KESAVAIYA urged that the current rate of interest should be fixed in the case of all endowments.

THE SECOND MEMBER OF COUNCIL replied that there were two kinds of endowments, one in respect of which fixed rates of interest were prescribed, and another in respect of which the rates were not fixed. No variations of rates could be made in respect of the former. It was the intention of Government to show all possible concession in the case of the second class of endowments.

No. 4.—Increasing the establishment of sub-taluks.

Mr. K. Srinivasa Sastry, Harihar Municipality.

It is prayed that the existing establishment of the sub-taluks be increased by giving some additional hands so that each hobli may have a gumasta to look after all the work connected with the hobli.

MR. K. SRINIVASA SASTRY represented that the work in the sub-taluks had largely increased and that even though the work in some of the sub-taluks was much more than in certain *pucca* taluks, yet the number of clerks allowed in the former case was less than in the latter. The main difficulty was that if the Deputy Commissioner found that a sub-taluk had more work than its establishment could possibly manage, he would send a clerk from some other office to relieve the sub-taluk establishment. But as soon as this clerk joined, he would take leave on some pretext or other and the work would again be dislocated. He therefore thought that the heavy sub-taluks should be permanently given some increase of establishment.

Other members also brought to notice the various difficulties to which the raiyats were subjected on account of the work in sub-taluks not being up-to-date. It was also urged that a sub-treasury might be established in the sub-taluks.

THE DEWAN-PRESIDENT replied that the question was engaging the consideration of Government.

No. 5.—Discontinuance of *mirasi* paid to *totis* and *talaris*.

Mr. Pattabhi Rama Setti, Chiknaikanahalli Municipality.

It is prayed that the *mirasi* which is being paid to *totis* and *talaris* may be discontinued as the raiyats find it hard to pay it in times of distress and Government may undertake to pay their *potgi* as in the case of Patels and Shanbhogs.

MR. PATTABHI RAMA SETTI added that the seasonal conditions for several years past were far from satisfactory in most of the districts, and in such years the raiyats found considerable difficulty in paying the *miras*. In some cases the value of *miras* paid was as much as the land revenue itself.

THE DEWAN-PRESIDENT pointed out that this was an age-long practice and that it was not so easy to make a change.

In reply to this observation, MESSRS. PATTABHI RAMA SETTY, D. S. HANUMANTHA RAO, KRISHNAMURTHIACHAR and many other members said that in almost every case the *totis* and *talaris* were doing only Government work. For this reason it was but right that Government themselves paid them instead of taxing the raiyats. Mr. Hanumantha Rao added that this matter was being pressed before Government for the past 25 years or more but the raiyats got no relief. Whenever the raiyats refused to pay *miras*, the Government officials enforced payment by attaching their lands or the crops. The *miras* paid to the *totis* and *talaris* was sometimes even more than the *potgi* given to the village officers themselves. Whatever that might be, he said that the raiyats should be relieved of the payment of *miras*, and that as the *totis* and *talaris* did only Government work, it was the Government that should remunerate them.

THE REVENUE COMMISSIONER replied that this was not possible, as Government would have to incur an annual expenditure of nearly Rs. 10 lakhs on that account.

MR. HANUMANTHA RAO then suggested that in lieu of payment, Government might as well grant more *inamtis* to the *totis* and *talaris* instead of taxing the raiyats.

Some members suggested that instead of enforcing payment in kind, a separate cess for the purpose might be levied.

MR. VENKATASAMI GOWDA and many others opposed this idea.

MR. PATTI BASAPPA of Molakalmuru observed that the raiyats were not at all paying the *totis* and *talaris* according to the old practice. These village servants were necessary for the collection of revenue as well as for attending to the work of the raiyats. In view of the importance of their work, he suggested that regular *potgi* should be fixed in the case of *totis* and *talaris*.

MR. MURUGESAM PILLAI said that the *inamti* granted long ago had subsequently been sub-divided among the

several male members of the family who attended to duty by turns, so that they were now small bits of land and were not worth much.

MR. MAYI GOWDA of T.-Narsipur observed that the process of sub-division had been carried too far to the detriment of all persons concerned. The result was that all the lands were left fallow. Further, the *inamtis* were not at all rich lands. He suggested that a suitable pay should be fixed for all *totis* and *talaris*.

MR. DODDAIYA of Chitaldrug pointed out that these village servants had no *inamtis* at all in his district.

MR. VEMA REDDY observed that under the old *Barabaluti* system, 12 servants were appointed to each village and the *totis* and *talaris* were two important ones. Definite duties were assigned to them and *miras* fixed with reference to those duties. The trouble at present was that *totis* and *talaris* attended only to Government work and were not of much help to the raiyats. This, he thought, was due to the fact that they did not know their own duties. The only solution was to let them know the same. He did not think it proper to urge that the raiyats should be altogether relieved of the payment.

MR. KRISHNAMURTHIACHAR brought to notice that in the Madras Presidency Government themselves paid the *miras* even in inam villages. In Mysore, *miras* was collected under the rules whether the *totis* and *talaris* worked for the raiyats or not. The Mysore raiyats were heavily taxed and it was not just to expect them to bear this charge also, more particularly because the *totis* and *talaris* were not helping the raiyats in any way.

THE REVENUE COMMISSIONER replied that he would enquire into the matter if such cases were brought to his notice.

MESSRS. PATTABHI RAMA SETTY and A. ANANTHAIYA suggested that the *totis* and *talaris* be done away with altogether.

MR. R. GOPALASWAMI IYER observed that the *miras* paid to *totis* and *talaris* was often more than the Education Cess paid by the raiyats. The sons of *totis* and *talaris* had received education in recent years, in many cases, and it was not likely they would stick to these duties in their turn. Apart from that, so far as payment itself was concerned, the raiyats wanted Government to bear the burden while the latter insisted on the raiyats to pay; the result was that very often the *totis* and *talaris* received no payment. He said

that this question affected the smaller raiyats very much, because they had to pay for nothing, while the well-to-do raiyats had servants of their own to do their work. Several important considerations were involved in this matter. The crops had failed for several years, rains were scanty and sufficient labour was not forthcoming. The raiyats therefore felt it extremely difficult to pay *miras* to the *totis* and *talaris*. The *miras* paid was often very high and had to be readjusted with reference to the *potgi* allowed to Shanbhogs and Patels. To go into all these questions, he considered a committee was necessary. He suggested the appointment of one such committee to submit suitable recommendations for the Government to consider and pass final orders before the October Session of the Assembly.

MR. CHIKKACHANNANANJAPPA SETTY observed that the payment of *miras* was legitimate, and the raiyats should pay it. If *miras* were converted into a cash payment of even Rs. 5, it would cost Government not less than Rs. 3 lakhs. He thought that the present arrangement might be watched for a few years more before any departure from it was thought of.

MR. SURYANARAYAN RAO said that in a village having an assessment of Rs. 1,000, the *toti* would be entitled to a *miras* of Rs. 300, while the Patel would be getting a *potgi* of Rs. 50. He said that this was not fair to the dignity of the Patel, who was his superior.

MR. RAMACHANDRA RAO SCINDIA stated that, speaking from personal experience, the raiyats were getting much work done by the *totis* and *talaris* and *miras* paid to them was never unjust. He therefore said that the payment of *miras* should not be discontinued.

THE DEWAN-PRESIDENT replied that this was a question of funds and nothing could be done now.

No. 6.—Levy of assessment on wet lands under tanks.

Mr. Mahomed Ghouse, Nagamangala Taluk.

It is a hardship to recover wet assessment on lands below tanks whether there is supply of water from the tanks or not. It is therefore prayed that full wet assessment may be recovered in the years during which wet crop is raised and half during the other years.

As the mover was absent, MR. S. C. MALLIAH sought permission to move the subject. But in view of a resolution on the same subject which was to be discussed the next day, it was withdrawn.

No. 7.—Shanbhogs may be required to furnish particulars of *kulwar* demand to Patels.

Messrs. Venkatappa *alias* Chikkanna and Chikka Gowda, Malvalli Taluk.

The Shanbhogs do not give necessary particulars of *kulwar* demand of land revenue, etc., to the Patels, nor are they present at the time of collection. The Patels are therefore very much handicapped in the matter of collection work. It is therefore prayed that the Shanbhogs may be directed to give to the Patels *khatewar* demand indicating the *hissedar* to facilitate collection of Government revenue.

MR. CHIKKA GOWDA observed that the collection work had now devolved on the Patels. If the raiyats failed to pay the *khist* due, notices would be served on them and they would be required to pay notice and other fees in addition to the land revenue. This worked hard on the poor raiyats. The member therefore requested that Shanbhogs be directed to give to the Patels *khatewar* demand indicating the *hissedar* to facilitate collection of Government revenue.

MR. G. PARAMASIVIAH explained that what was asked for was that the Shanbhogs should present bills to the Patels for collection. If this were not done, the Patels were likely to collect more than the land revenue due from any raiyat, and there would be factions in the village, and the Patel would be brought to trouble some time or other. He therefore suggested that either the collection work should be entrusted to Shanbhogs entirely or that they must be asked to give all necessary accounts to the Patels.

THE REVENUE COMMISSIONER replied that all the names appearing under any *khate* would be intimated to the Patel as also the assessment payable by each. But it was not possible to furnish particulars of *hisses* as the department itself had no knowledge of them.

MR. G. PARAMASIVIAH wanted that these also should be given. If the department had nothing to do with the *hisse pattis* maintained by Shanbhogs, these *pattis* should not be relied upon, and Shanbhogs making collections according to them should be punished.

MR. S. C. MALLIAH also wanted that copies should be furnished to Patels, of whatever accounts were relied upon by Government. Otherwise, it was not possible for them to know the *khatedars* as many of them usually lived in outside stations. Particularly when any *khate* changed hands, it was not possible for the Patels to know the same.

THE REVENUE COMMISSIONER said that he did not

believe it was so. Being on the spot, they would naturally know of all such transactions. As regards depending on *hisse pattis* maintained by Shanbhogs, he said that Government never recognised them. Under the Land Revenue Rules, any one could get himself registered as a shareholder in the *khetwar*. The difficulties complained of by the members could be removed only when a Record of Rights was introduced.

Mr. G. PARAMASIVIAH asked what action would be taken if the department did not know from whom the land revenue was collected.

THE REVENUE COMMISSIONER replied that if it was not possible to find out the *khatedar* and if the assessment was not paid, the land could be attached at any time.

MR. G. PARAMASIVIAH then wanted that a rule should be passed that payments would not be received except from the recognised *khatedars*.

THE REVENUE COMMISSIONER replied that merely by paying the assessement, no one could claim the land for which it was paid.

MR. PARAMASIVIAH differed from this view as that itself was held to be sufficient evidence of ownership in civil courts. It was necessary, therefore, he said that Government maintained a register showing the various *hissedars* in each Survey Number, and also indicating transfers of title from time to time.

THE DEWAN-PRESIDENT promised to consider the suggestion.

MR. CHANNABASAPPA observed that the *khetwar* was quite enough for collection purposes and the Patels did not need copies of any other accounts; and copies of *khetwar* were furnished by the Shanbhogs in all cases. There was nothing more required of the Shanbhogs.

At this stage, MR. APPAJI GOWDA pointed out that the next subject was connected with the one on hand and suggested that the two might be taken up together. The suggestion was accepted.

No. 8—(*a*) Maintenance of a register of *hisses* in lands in respect of levy of assessment.

Mr. Mahomed Ghouse, Nagamangala Taluk.

(*b*) Sale of only defaulter's *hisse* in a *khate* in case of sale for arrears.

Mr. Thimme Gowda *alias* Thammiah Gowda, Krishnarajpet Taluk.

(*c*) Coercive processes for the recovery of arrears.

Messrs. Narasimhe Gowda and Manjayya, Chennarayapatna Taluk.

(*a*) An entire Survey Number may not be sold for arrears due from any one of the several *hissedars*. It is only his share that should be put up for auction. To ascertain the share of each of several persons, a register may be kept in Taluk Offices in which persons owning shares in Survey Numbers may have their names entered showing the extent and boundary of their share and the proportionate assessment payable. If this means extra work to the staff, the fee payable on such applications may be raised.

(*b*) When a *khate* consists of several Survey Numbers and there are several shareholders who are in actual possession, if any one of the shareholders becomes a defaulter, all the lands comprised in the *khate* are sold causing loss to other shareholders. It is prayed that the land of the defaulter only may be put to auction instead of all the lands and in case such sale does not bring the required amount, then only the share or shares of the other shareholders may be proceeded against and notices may be issued to every one of the shareholders.

(*c*) In taking proceedings for the recovery of arrears on lands comprised in a *khate*, only the Survey Number on which the arrears are due may be proceeded against while those on which arrears are not due may not be forfeited and sold.

Part (*b*) was noted for consideration.

MR. VEMA REDDY suggested that each shareholder might be called upon to get his share registered in the departmental records.

THE REVENUE COMMISSIONER replied that that was not possible under the existing system. Besides, very often, a *hissedar* owned different bits of land in one and the same *khate*.

MR. G. PARAMASIVIAH thought that in that case only the right, title and interest might be auctioned, as in the case of sales by civil courts.

THE REVENUE COMMISSIONER replied that even that was not possible as it was very often not known for which particular shares the assessment was paid. If one *hissedar* paid the arrears due by another, then perhaps Government could transfer to the former the right, title and interest of the *hisse* concerned.

MR. APPAJI GOWDA considered that it was possible to know the exact *hissedars* by means of the *Khirdi*.

MR. DYAVE GOWDA suggested that the system of auctioning out only *hisses* on account of which the assessment was due might be tried as an experimental measure.

THE DEWAN-PRESIDENT promised that a committee would be appointed to examine the question.

MR. MAYI GOWDA thought that one of the solutions to the question was to fix the minimum extent of land which could be taken as a *hisse* at the time of *phoding* alone, so that the number of *hissedars* in any case might not be too many. He also suggested that Government must pay special attention to the question of opening a register to indicate fees of *khates* as far as possible, the register being examined by the Revenue Officers at the time of jamabandi.

MR. G. RAJAGOPALACHAR, however, considered that no committee was necessary to examine the matters referred to in the discussion. It might be possible for the village officers themselves to ascertain and record names of the several *hissedars* at the time of revenue collection.

THE DEWAN-PRESIDENT replied that it was not such a simple matter which could be decided by village officers in a few days.

MR. S. SRIKANTAIYA also opposed the idea as likely to lead to mischief and litigation and as being dangerous to the interests of the raiyats.

THE REVENUE SECRETARY observed that, as pointed out by the Revenue Commissioner, the trouble could not be avoided until a Record of Rights was introduced. Till that was done, however, a way out of the difficulty had to be found. With this object in view, Government proposed to appoint a committee under the chairmanship of the Revenue Commissioner. He added that the personnel of the committee would be announced the next day.

No. 9.—Abolition of restriction in regard to cultivation of coffee lands and of the 25 yards' margin.

Messrs. B. Rangarajiah, Minority Interests, Mudigere; Dyavappa Gowda and Manje Gowda, Mudigere Taluk; and B. Keshavaiya, Chikmagalur Taluk.

It is prayed that the rules (1) prohibiting the cultivation of other crops on coffee lands, and (2) enforcing the reservation of 25 yards' margin may be relaxed.

MR. RANGARAJAIAH added that under revenue law, the raising of any other crop on coffee lands was prohibited and that acted as a great hardship.

THE DEWAN-PRESIDENT promised that the matter would be considered.

MR. MALALI VENKATRAMIAH requested that certain restrictions regarding the cultivation of cardamom should also be removed and that permission should be given to grow it even on lands granted for rubber cultivation.

THE DEWAN-PRESIDENT replied that it could be done.

MR. MANJE GOWDA represented that permission should be accorded to the raiyats to grow coffee on *kushki* lands also.

THE REVENUE COMMISSIONER replied that there would be no objection whatever to grow coffee on *kushki* lands provided the raiyats paid wet rates of kandayam if they used water from Government tanks, etc., for raising the crop.

No. 10.—Removal of congestion and insanitation in villages.

Messrs. Narasimhe Gowda and Manjayya, Chennarayapatna Taluk; and Rudrappa, Arsikere Taluk.

Owing to the insanitary condition of several villages, the following measures may be adopted for effecting improvements thereto:—

(1) The construction of new houses on vacant sites of small dimensions may be discouraged.

(2) Larger areas may be set apart for *gavatana* and intending house-builders persuaded to construct houses thereon.

It was also represented that the Amildars should be entrusted with the work of acquiring the lands in healthier localities and shifting the villages, as on account of factions in the village, the local people themselves could not move in the matter.

THE REVENUE COMMISSIONER observed that after the introduction of the Village Panchayet Regulation the work would be undertaken by the Panchayets.

MR. APPAJI GOWDA and others said that this work should be done, as far as possible, before the Village Panchayets Regulation came into force, as, owing to factions in the village, even the Panchayets could do nothing.

MR. RAMASWAMI observed that but for the keen interest evinced by the Government, the cities would not have been what they were and unless they (Government) took the same interest in the matter, there would not be any real improvement in the extension of the villages. The Village Panchayets could not do much. The work must be entrusted either to the Revenue or to any other department.

MR. MANJAIYA stated that, with a view to increase the revenue of the State, the condition of the raiyats, who

contributed the largest portion of the revenues, should be improved by providing them with facilities to live in healthy localities.

MR. MURUGESAM was of opinion that Sanitary Inspectors in taluks might very well be entrusted with the work of improving the present sanitary condition in the villages.

THE REVENUE COMMISSIONER observed that whenever applications for shifting villages to healthier localities were received, the Government would do the needful by acquiring lands, etc., but the Government themselves could not take the initiative.

The representation was noted for consideration.

No. 11.—Revival of the old rules regarding *hulbanni* cess.

Mr. Lakshmappa, Sidlaghatta Taluk.

The revised rules relating to *hulbanni* cess have caused considerable trouble to villagers. It is prayed that old rules may be revived.

MR. HAMPIAH added that as the major portion of the *gomal* lands in the villages was *kharab* and unfit for cattle there was no justification to raise the rates.

THE REVENUE COMMISSIONER observed that, as the revised rules had been given effect to only recently, they might be tried for some time longer.

MR. D. S. HANUMANTHA RAO stated that the Government had fixed very high rates which acted as a great hardship to the raiyats. In places where the raiyats were paying Rs. 12 to Rs. 15 originally, they had, according to the revised rates, to pay nearly Rs. 150. The revised order should be cancelled and the old order revived.

MR. YEERE GOWDA brought to the notice of Government that *hulbanni* was being collected on the full extent of the *gomal* lands even though only a portion of it was fit for grazing purposes and requested that orders should be issued to collect the cess only on the portion fit for grazing.

MR. VEMA REDDY represented, with reference to the answer given by the Revenue Commissioner, that the order might be cancelled before the raiyats were put to any futher inconvenience. As only land on which no grass grows was left as *gomal* land, the rates should not be raised.

The matter was noted for consideration of the Government.

No. 13.—Temporary cultivation of *gomal* lands.

Mr. K. Shama Rao, Mulbagal Taluk.

Gomal lands are being given for temporary cultivation for growing horse-gram. It is prayed that such lands be given for growing groundnut also. This will better the condition of soil and will facilitate the growth of grass.

THE REVENUE COMMISSIONER observed that as horse-gram was also a cattle food, permission was specially granted to grow it on *gomal* lands. That was not the case with groundnuts. If permission was granted to raise groundnut crop, there would be applications for permission to raise all sorts of crops on the *gomal* lands. That would frustrate the object with which the lands were set aside as *gomal*.

MR. G. PARAMASIVIAH was strongly opposed to raising any kind of crop on *gomal* lands.

THE DEWAN-PRESIDENT replied that Government could not accept the representation.

No. 14.—Disposal of *honge* leaves and seeds.

(*a*) Messrs. Doddrame Gowda and Byre Gowda, Kolar Taluk.

(*b*) Mr. K. Shama Rao, Mulbagal Taluk.

(*a*) It has been ordered that the *honge* leaves and seeds should be disposed of by sale or for a fixed value annually. The disposal of the leaves annually causes the destruction of the trees. It is, therefore, prayed that the disposal of the leaves may be made triennial, so that the deterioration of the trees may be avoided.

(*b*) It is prayed that *honge* trees may be distributed amongst the villagers on permanent lease in every village on a fixed rate of lease amount. This system will tend to save the trees from deterioration.

(*a*) MR. RAMAKRISHNA IYER and another member were of opinion that the leaves and seeds should be disposed of once in two years.

THE DEWAN-PRESIDENT promised to consider the matter favourably.

(*b*) The matter was noted.

No. 15.—New form of receipt books.

Mr. Venkatasami Gowda, Malur Taluk.

Receipt *pattas* now in use are apt to be torn away soon and are very big. It is necessary to reduce the size and issue them in a small book form well bound and stitched. The price may be enhanced to annas four each. It is a very important and valuable document to *khatedars*.

MR. VENKATASAMI GOWDA added that the books might be supplied bound in leather.

A number of other members said that the *pattas* were not properly supplied.

THE REVENUE COMMISSIONER observed that there might have been some delay in the printing of forms and that arrangements would be made to supply them to all places.

MESSRS. KESAVIAH AND D. S. HANUMANTHA RAO said that as it was the duty of the Government to issue receipts for moneys received, the *patta* forms should be supplied to the raiyats free of charge.

THE DEWAN-PRESIDENT replied that the suggestion made in the representation would be considered.

No. 16.—Grant of land under Krishnarajasagara lake.

Mr. L. Vema Reddi, Malur Taluk.

It is requested that out of the lands irrigated by the Krishnarajasagara lake, at least 1,000 acres of good irrigable land may be reserved for grant to the residents of each of the districts in the State other than Mysore.

MR. VEMA REDDY added that as the income from all parts of the State had been spent on the scheme, opportunities should be afforded to the people of districts to hold lands under the lake.

MR. D. S. HANUMANTHA RAO stated that in reply to a similar proposition brought up before the House in 1909, Government had promised to consider the matter after the high level channels were constructed and that Government should adhere to their promise.

MR. G. PARAMASIVIAH was of opinion that it would not be a practicable scheme.

THE DEWAN-PRESIDENT observed that when the high level canal was constructed any one wanting lands might apply for them and that the representation was impracticable.

No. 17.—Extension of the Coffee Stealing Prevention Regulation to cardamom.

Messrs. B. Rangarajiah, Minority Interests, Mudgere; Dyavappagowda, and Manjegowda, Mudgere Taluk.

The provisions of the Coffee Stealing Prevention Regulation may be extended to include cardamom also as much loss is caused to the raiyats by the coolies and others working in the gardens stealing cardamom.

MR. RANGARAJIAH said that the object of extending the regulation to cardamom was not in any way to subject the coolies to any undue hardship, but to create some sort of

fear in their minds. The price of cardamom had increased enormously, and the planters could not afford to lose even the smallest quantity.

MR. MALALI VENKATARAMIAH strongly opposed the resolution. He said that even the Coffee Stealing Prevention Regulation was no longer required in the present day as there were not many cases tried in the courts under that Regulation. If the Act as proposed were passed, the cardamom growers would be subjected to all kinds of restrictions such as keeping accounts, obtaining passes from the Police every time cardamom was brought from the estate, etc. Moreover, the coolies suspected of thieving could not be tried in the Canara District, as the Regulation was not in force there. The Act applied only to green coffee and did not affect other coffee. Such a prohibition did not exist in Coorg where also cardamom was grown.

MR. DEVEGOWDA stated that the price of cardamom was nearly four times as costly as coffee and unless some such Regulation as the one suggested was introduced, the cardamom planters would be put to heavy loss by the coolies stealing and selling it to the Moplahs and Labbeys, any number of whom lived in the neighbourhood of the plantations. He appealed that in the interests of the cardamom planters, the Regulation might be extended to cardamom also.

The representation was noted.

No. 18.—(*a*) Grant of State Forest lands for cultivation.

Messrs. G. K. Narayana Rao, Gudibanda Sub-Taluk and Chikkachannanjáppa Setti, Kolar Municipality.

(*b*) Disposal for cultivation of useless lands in Government plantations.

Mr. Hutcha Hanume Gowda, Nelamangala Taluk.

(*a*) Many cultivable lands adjoining villages have been included in the State Forests or forest plantations. The Forest Department does not permit the raiyats to cultivate the lands. It is prayed that such lands may be thrown open for cultivation under the orders of the Revenue Commissioner.

(*b*) Lands free from trees in Government plantations may be granted to raiyats for cultivation as it will increase the revenue of the Government besides benefiting raiyats.

(*a*) MR. NARAYANA RAO added there were certain lands on which even with considerable amounts spent by the Forest Department, no trees could be grown. If such lands were allowed to be cultivated, the Government would get some money and the raiyat also benefited.

THE DEWAN-PRESIDENT replied that if the Deputy Commissioner after inspecting the land in company with the District Forest Officer considered that the land might be given back for cultivation, the matter would be considered by Government.

(*b*) MR. HUTCHAVEERE GOWDA represented that such of the plantations as are not useful for any growth of trees might be released for purposes of cultivation.

MR. CHIKKACHANNANANJAPPA brought to the notice of the Government that within 2 miles from Kolar there was a reserve forest nearly 150 acres in extent on which Government had spent a large sum of money. Yet there was little or no growth in the forest. If the land was given for cultivation, the Government would be benefited to the extent of nearly Rs. 10,000.

THE CONSERVATOR OF FORESTS replied that there were many sandal trees in the forest and the lands could not therefore be released for cultivation.

THE DEWAN-PRESIDENT said that the Deputy Commissioner would be asked to inspect the place and send a report to Government.

MR. VEMA REDDY represented that wherever the *gomal* land was insufficient for the village cattle, plantations adjoining villages might be thrown open to the cattle to browse therein. He thought that this would promote the growth of trees.

THE CONSERVATOR OF FORESTS said that it was being done at present and that the next auction was due to be held in the month of June.

MR. VEMA REDDY did not consider that in such cases auctions would be desirable. He thought that a small charge per head of cattle might be charged.

A large number of members said that in any case the existing system should be changed and the raiyats given permission to cultivate the lands in forest plantations not conducive to forest growth.

THE DEWAN-PRESIDENT replied that if both the Deputy Commissioner and District Forest Officer after inspecting the plots of land agreed that the lands might be given back for cultivation and submitted a report to Government, they would take further action in the matter.

No. 19.—Change of time for cutting and removing fuel at concession rates.

Mr. Putta Mallappa, Shikaripur Taluk.

At present, permission to cut and remove fuel at concession rates is confined to the rainy season. The need for fuel arises during the period commencing from December and onwards for four months, as it is then that sugar-cane is harvested It is therefore prayed that the time may be changed from December to April.

The representation was accepted by Government.

No. 20.—Free grazing of cattle in State Forests.

Mr. N. G. Sanjeeviah, Kurubara Sangha.

A general order may be passed to permit the grazing of cattle in all forests free of charge and without any restrictions.

MR. SANJEEVIAH added that a sum of annas eight was being levied per head of cattle to graze in the forests and that acted as a great hardship to the raiyats. The *gomal* land in the villages was diminishing year after year and there were no other pasture lands for the cattle. The raiyats were therefore more or less compelled to graze their cattle in the State Forests and even there they could not expect good pasture. The income from the grazing fees was small and there would not be any heavy loss to Government, if the fees were remitted.

THE DEWAN-PRESIDENT replied that Government were getting nearly a lakh of rupees from the fees.

THE FIRST MEMBER OF COUNCIL observed that if cattle were permitted to graze in all State Forests, there would not be any pasture lands available for emergencies. But for the reservation in certain forests of pasture lands, many cattle should have died during the last famine. It was therefore not possible for the Government to accept the representation.

MESSRS. APPAJI GOWDA and MIR MAHOMED said that in large extents of forests, there was the practice of setting fire to the dry grass. They urged that the cattle might be allowed to graze there instead.

MR. NILGIRI SANJIVIAH also brought to the notice of the Government that the raiyats in the Hassan and Kadur Districts had to give one sheep to the forest authorities in addition to the fees usually levied if they permitted sheep to graze in the forests.

THE DEWAN-PRESIDENT replied that such individual instances might be brought to the notice of the head of the department.

With reference to the main representation, he said that nothing could be done.

No. 21.—Reservation of district jungles for free pasturage.

Messrs. Mir Mahomed and T. Bassetyappa, Tarikere Taluk

There is no sufficient grazing ground for cattle in maland parts and cattle are the mainstay of the raiyats. The little area that is available for them is being taken away gradually by the Forest Department for inclusion in the State Forest. It is therefore requested that district jungles may be left as they are for free pasturage of cattle.

MR. MIR MAHOMED added that the major portion of the Tarikere forests had been cut down to feed the furnace at Bhadravati.

THE CONSERVATOR OF FORESTS said that forests were not being cut down indiscriminately but only dead trees were being removed.

MR. BABA SAHIB observed that the failure of rains was mainly due to the denudation of forests and that it was necessary to see that extensive felling was put a stop to. He feared that all the forests round about Bhadravati were being denuded with the result that for 30 years more, there would be difficulty for fuel and for pasturage for cattle.

THE DEWAN-PRESIDET remarked that according to the theory of the present day scientists, the cutting down of forests had no connection whatever with the failure of rains.

With reference to the last observation of Mr. Baba Sab, THE REVENUE SECRETARY explained that fuel was cut for the furnace under a definite working plan so as to allow of sufficient time for the re-growth of trees after they were once felled. He added that in the area operated upon four years ago, trees have grown again almost to their normal height.

THE DEWAN-PRESIDENT wound up the discussion by stating that the existing rules did not require revision and that individual cases of hardship might be brought to the notice of the head of the department.

No. 22.—(*a*) Reduction of rate of grazing fees for goats in State Forests.

Messrs. M. S. Narasinga Rao and Pathe Basappa, Molakalmuru Taluk.

(*b*) Reducing the grazing fees for goats from As. 8 to As. 4 in the State Forests.

Messrs. G. Subba Rao, and A. M. Venkatasamiah, Closepet Sub-Taluk.

(*a*) At present the Forest authorities recover a fee of 8 annas per goat for grazing in State Forests, and coupes have been formed therefor. As this levy causes great

hardship to goat browsers, it is prayed that arrangements be made for grazing goats in State Forests after levying only a fee of 1 anna per goat.

(*b*) It is requested that the grazing fees for goats in the State Forests be reduced from 8 annas to 4 annas as an incentive to the raiyats to rear more goats.

MR. NARASINGA RAO strongly pleaded for relief on behalf of the poor shepherds who lived only by sheep rearing.

THE CONSERVATOR OF FORESTS observed that the rates varied from 3 to 8 annas in forest areas and that in deserving cases the rates would be reduced.

MR. VENKATASAMI GOWDA and some other members were of the opinion that goats were a menace to forest growth and should not be allowed to browse in State Forests.

MR. MIR MAHOMED on the other hand said that goats were as important as cows in that they yielded milk. The goat manure was also very useful for cultivation. In these circumstances, he said that the levy now charged should be reduced as prayed for if not altogether done away with.

MR. BASAPPA of Molkalmuru traced the history of the formation of the coupes for goats in forests and said that if the goats by chance trespassed into the other parts of the forest, a heavy fine was imposed on the shepherds. This, he said, was a very great hardship. He therefore urged that the coupe system should be abolished and the goats allowed to browse without any restriction and without any fee.

THE DEWAN-PRESIDENT replied that the matter would be considered and the rates reduced in deserving cases.

No 23.—Extension of time for the payment of rentals by excise contractors.

Mr. Gurusami Gowda, Hoskote Taluk.

The time for the payment of rentals by excise contractors may be extended to the 20th of each month instead of the 10th of the month as at present and for late payments beyond that date interest may be levied at 1 pie per rupee during that month and 2 pies per rupee thereafter up to the 10th of the following month.

MR. GURUSAMI GOWDA pointed out that while Government were taking sufficient precautions in the shape of deposit of earnest money, personal and immovable securities, etc., to secure their revenues, they need have no fear of losing their revenues. He added that the contractors had to deposit in advance 2 months' rental and sometimes 4 months'.

They were also to give a list of their property. With these safeguards, there would be no fear of losing Government money even if the payment was delayed by the contractors. Personally he felt that the concession of 10 days' extension asked for in the representation would not go far enough and wanted the interest for non-payment to be imposed only after the second and the third month respectively.

MR. MIR MAHOMED said that the difficulty complained of would be remedied by avoiding the system of leasing the contract on wholesale basis.

Another member emphasised the need to devise further precautions to secure the dues of Government, increasing the deposit amount proportionately, so that no loss might be sustained in the event of re-sale of contracts necessitated by non-payment.

THE SECOND MEMBER OF COUNCIL replied that it was not possible to grant the request of the mover as any relaxation in the existing rules would result in the accumulation of arrears of excise revenue which were already heavy.

THE DEWAN-PRESIDENT said that there was no need to change the existing rules.

No. 24.—Modifying the rules for the assessment of income-tax on the turn-over basis, etc.

Messrs. A. Srikantappa, Dodballapur Municipality; and Veeregowda and Hanume gowda, Dodballapur Taluk.

The assessment of income-tax on the turn-over basis may be adopted only in the case of those who have not submitted their return of income; and accounts produced may not be rejected on vague grounds which have caused great hardship to merchants.

MR. SRIKANTAPPA said that there was great dissatisfaction among the merchant classes in the matter of income-tax administration, as parties were assessed to income-tax on the turn-over basis, in spite of the accounts furnished by them correctly. The accounts produced by the merchants were disregarded and more importance was attached to confidential reports with the result that the assessment in the majority of cases was arbitrary.

THE SECOND MEMBER OF COUNCIL said that assessment was made on the turn-over basis only in cases where correct accounts were not produced by the parties. It was not therefore correct to say that the income-tax officers disbelieved the accounts maintained by merchants in all cases. Instances were numerous where the system of ac-

counts maintained by merchants was defective. Instructions had been issued from time to time to the officers to be as sympathetic as possible in making assessments.

At the same time he requested the members to bear in mind that it would be difficult for the departmental authorities to take every assessee's statement on trust. He observed that the difficulty pointed out was not peculiar to Mysore. Even in British India, the income-tax officers found the same difficulty, as evidenced from the fact that the Annual Report for the year 1924-25 of the Central Board of Revenue showed that out of 250,207 returns filed, not more than 78,638 could be accepted as correct. He added that it rested entirely with the assessees to prevent income-tax officers from resorting to turn-over basis by producing accounts from which profits could be clearly ascertained.

MR. G. PARAMASIVIAH enquired why the authorities should proceed on the assumption that the accounts produced in the majority of cases were false. In the case of certain trades like the silk industry, the income-tax officers were not certainly more competent to calculate the profits earned and assess them correctly.

THE COMMISSIONER OF INCOME-TAX observed that proper accounts were furnished by the merchants only in rare cases. Generally they were defective. The hardship complained of by the members could be remedied only when the merchant class adopted a scientific system of account-keeping. Mostly, the merchants in the State did not maintain a Stock Book and post it from day to day. Some of them were not in the habit of even closing the accounts every year.

MR. G. PARAMASIVIAH replied that the merchants should not be penalised simply because they did not maintain the accounts in the form prescribed by the department.

MESSRS. D. S. MALLAPPA and SRIKANTAPPA considered that the staff employed by the department was not sufficiently qualified to understand the various systems of account-keeping. It would not be justifiable to expect every merchant to adopt the book-keeping system.

MR. ABDUL QUDDUS (Channapatna) said that the income-tax officers were inclined to accept the receipts and profit account but not that of the expenditure and the loss statement. The clerks deputed to scrutinise the accounts used to call for the Stock Book, take the highest rate noted therein and calculate the profits on that standard. When this was pointed out as an incorrect procedure, they did not appreciate the explanation and condemned the accounts as not being clear. When

the silk merchants actually realized 2 or 3 per cent on each seer, they were assessed on the basis of having earned 8 or 9 per cent. He added that this injustice could not be removed till the Government agreed to appoint a committee of merchants in each locality to help the income-tax officers in arriving at the percentage of profits on each trade.

THE SECOND MEMBER OF COUNCIL read out further extracts from the Government of India Report stating that in every province thousands of accounts had to be rejected as unreliable. If any party was aggrieved, it was quite open to him to appeal to the higher authorities.

THE COMMISSIONER OF INCOME-TAX explained that his was an unpopular department. There was great difficulty in working the Income-tax Regulation. He disowned the fact that there were lots of defects to be removed in the departmental administration. He could mention several instances where the accounts maintained by some merchants were totally unreliable. In one case an income of Rs. 80,000 had been omitted in the statement furnished to the authorities; and in another, no accounts were produced at all in spite of strict notices. The person concerned was assessed on a rough computation of the income which was being raised from Rs. 3,000 to Rs. 8,000 step by step and no protest was made till it was increased to Rs. 10,000.

MR. G. PARAMASIVIAH said that Government should launch a prosecution in such cases.

Continuing, The COMMISSIONER OF INCOME-TAX said the department was issuing detailed instructions to its subordinates to minimise the hardships caused to the merchants and improvements were being made year after year. The whole difficulty arose from the defective system of accounting obtaining at present. With a view to standardise the system, it was under contemplation to publish a booklet called *Guide to Assessees*. When the assessees were properly instructed on the subject, the department hoped to minimise the hardships complained of.

MR. BELUR SRINIVASIENGAR brought to the notice of Government the handicap caused to the assessees by the frequent transfers of the Deputy Commissioner of Income-tax and suggested that promotions due to them might be given to them without disturbing them from the post. He complained that the Commissioner was not giving sufficient scope to the parties to appeal against the orders of his subordinates. He knew of one instance at least where a petition of a lawyer was returned with the arbitrary orders of the Commissioner.

MESSRS. VENKATASAMIAH, VENKATARAMANE GOWDA and SINGRI NANJAPPA strongly supported the statements made by the previous speakers and said that the income-tax officers never believed the accounts produced by the parties, that they invariably threw the burden of proof on the latter which was quite unjustifiable and would somehow manage to show the income as a taxable one. They said that conditions in Mysore were never so bad as in British Provinces and the observations of the Central Board of Revenue could never be applied here. Even in appeal cases, the authorities attached more importance to the confidential reports than to the statement of accounts produced before them. Ever since the introduction of the income-tax, even the merchants who were not maintaining the accounts formerly introduced a proper system and it was humiliating to distrust respectable merchants.

MR. SINGRI NANJAPPA complained that petty clerks were allowed to play a prominent part in the scrutiny of account books and the officers allowed themselves to be guided by them. Whenever the authorities were not satisfied with the statements furnished, they should send for the books as well as the parties and satisfy themselves before fixing the levy. Where parties were proposed to be assessed arbitrarily, in spite of the accounts produced by them, no second notice was issued to them to show cause why the assessment should not be increased. In the case of the accounts of money lenders, the interest accrued was taken into consideration long before it was actually realised.

MR. RAMAKRISHNAIYA (Mysore) remarked that the officers seemed to be under the impression that their prospects depended upon showing a large income from the income-tax. The officials of the department were very unsympathetic and tried their utmost to bring up cases to the taxable limit even though their income fell far short of it. Nearly every member endorsed this view. One member said that officials on the verge of retirement should not be sent for the inspection of accounts.

THE DEWAN-PRESIDENT promised to do all that was possible to obviate the inconveniences complained of.

No. 25.—Removal of hardship to rural population by the levy of income-tax.

Messrs. S. C. Malliah, and M. C. Linge Gowda, Mandya Taluk.

The hardship occasioned to the rural population by the levy of income-tax may be removed.

MR. MALLIAH added that when the educated people in the towns themselves were subjected to several hardships by the rigid rules of the Income-tax Department, their effect on the rural population might be better imagined than expressed. Generally in the villages, it was the money lenders that came under the purview of the Income-tax Regulation. They received notice from the Sub-Divisional Officer and when books were taken to them, they would be absent from headquarters, and the parties would be referred to the clerks. They would not be convinced with the genuineness of the accounts or the documents produced and the tax would be levied arbitrarily. When an appeal was taken to the Deputy Commissioner, he generally based his arguments on the apparently defective accounts and the case would be dismissed. The officers did not realise that the party could not afford the luxury of employing a clerk to keep accounts in the form desired by the department. Mr. Malliah thought that the Sub-Divisional Officers had ample time at their disposal, owing to the separation of the judicial function, to devote personal attention to the income-tax work and they should be enjoined to do so. He added that there was an apprehension in the minds of certain members that Government themselves had issued confidential circulars to their subordinates to increase the income-tax revenue by every means in their power, and it was incumbent on Government to dispel this suspicion. The Sub-Divisional Officers should be instructed to hear income-tax cases in their camps and not post the cases invariably at their headquarters as they did at present. For, the assessees found it very difficult and risky to move about with valuable documents.

In conclusion, Mr. Malliah observed that Government were very sympathetic in replying to the members in the Assembly but effected no substantial improvements in the existing state of affairs. He assured the Government that it was not at all the intention of the House that people should escape from the levy.

Referring to the system of issuing notices, MR. MIR MAHOMED SAB said that this was being carried too far and persons who were once exempted from the levy were being served with notices every year without the least consideration to their low economic position in life.

THE COMMISSIONER OF INCOME-TAX replied that efforts were being made to work the Regulation in as smooth a manner as possible and that if there were other hardships not yet remedied, necessary action would be taken to remedy them early.

No. 42.—(*a*) Abolition of Bench Courts.

Messrs. M. C. Linge Gowda and S. C. Malliah, Mandya Taluk.

(*b*) Appointment of Munsiff Magistrates.

Messrs. M. C. Linge Gowda and S. C. Malliah, Mandya Taluk.

(*c*) Empowering Special Magistrates to try civil cases pertaining to headquarter taluks.

Messrs. H. N. Raghavendra Rao, and H. R. T. Rajagopala Modaliar, Hunsur Taluk.

(*a*) Bench Courts in all the taluks of the State may be abolished.

(*b*) A Munsiff Magistrate may be appointed for every two taluks and thereby the delay in the disposal of civil suits and consequential loss and hardship to the litigant public removed.

(*c*) The Special Magistrates have not enough of work. The Munsiffs' Courts have tight work and the disposal of cases in these is very slow. The Munsiffs' Courts are generally located in district headquarters and the parties are put to much inconvenience on account of the distance. To remove congestion in these courts, it is prayed that Special Magistrates may be given civil jurisdiction over their headquarter taluks.

Subject No. 42 (*a*) was withdrawn by the movers.

Parts (*b*) and (*c*) were not taken up.

No. 35.—Control over the Gumbuz at Seringapatam.

Mr. Mahomed Abbas Khan, Mahomedan Constituency.

There is a Nazim in charge of the Gumbuz of Seringapatam. The Government have appointed a Board of Nazarins also to help the Nazim in the discharge of his functions. The exercise of control by the Amildar over this institution has not been conducive to the smooth working of the institution. On the other hand, it has impaired its efficiency. This matter was brought to the notice of Government in the Dasara Session of 1924 (*vide* Subject No. 57). The Government promised to consider the subject. Again this matter was urged on the attention of Government in the June Session of 1925 of the Mysore Legislative Council (*vide* page 326 of the Proceedings). The Government promised to pass early orders on the subject. Formerly this institution was under the direct control of Government. It is now prayed that the control over the institution be entrusted to the direct charge of the Deputy Commissioner and the Amildar be divested of the administrative powers over the institution.

MR. ABBAS KHAN added that owing to the defective management of the Amildar, the affairs of the Gumbuz were in utter chaos. Formerly it was under the direct control of Government when it was first transferred by the British Government. Two parties of the opposite camps known as the Amildar's party and the Nazim's party had been formed with divergent views on the management. The work of the institution was practically going on under the instruction and supervision of the clerks who were directly working under the orders of the Amildar, without reference to the Nazim. There were 60 to 70 employees some of whom never went to the Gumbuz, being engaged on the personal work of the Amildar. The members of the Advisory Committee met together only occasionally. Very often their recommendations would not be approved of by the Amildar and they would not be given effect to. When the Amildar chose to forward the Committee's report, it would take 1½ months to reach the Sub-Divisional Officer and whenever he disagreed with the recommendation of the Amildar, another one month would be required to submit the papers to the Deputy Commissioner for orders. By the time the latter brought the matter to the notice of Government, several months would have elapsed and the institution was bound to suffer in efficiency. Owing to the present party feelings, the Nazim was quite powerless and unable to maintain any discipline in the institution.

He also drew the attention of Government to the inspection notes of the then Muzrai Commissioner which said that during his visit which lasted from 8-30 a.m. to 1 p.m., not one employee was found on the spot; as also to the Government's reply contained on page 168 of the Proceedings of the October Session of the Representative Assembly, 1924 and in the Proceedings of the Legislative Council Meeting held in June 1925.

THE DEWAN-PRESIDENT promised to convey the orders of Government on this question in his concluding remarks.

No. 26.—Appointment of a committee of merchants to assist the Income-tax Commissioner.

Mr. T. Nanjappa, Mysore Chamber of Commerce.

In view of the hardships experienced by the merchants from assessment of income-tax which is in many cases high, a committee of merchants representing different trades may be appointed to assist the Commissioner of Income-tax.

MR. NANJAPPA added that in the case of certain

special trades like the ganja trade and the hardware trade where the rates would be highly fluctuating, it would not be possible for the income-tax authorities to get at the actual profits. It was also hard to determine the value of stock on hand on a particular date. In such cases the income-tax officers were assessing the parties on the turn-over basis which put the merchants concerned to heavy losses. It was for the purpose of fixing the average profits in such cases that he pleaded for the appointment of a special committee of merchants. It was not his intention that this committee should inquire into the assets and liabilities of individual business men and determine the tax. Under the existing practice the income-tax officers used to send for some prominent merchants of the locality and obtain their opinion confidentially on the turn-over of individual merchants. He wanted this system to be done away with and replaced by the proposed committee whose opinion would be much more authentic and valuable.

THE SECOND MEMBER OF COUNCIL said that the proposal was neither practicable nor expedient as the income of an assessee could not be made the subject matter for enquiry by a committee.

MR. NANJAPPA replied that the committee was required to fix the rate at which profit on any individual trade was to be calculated. He did not mean to suggest that the committee should scrutinize the accounts of every merchant. The experience of trade was necessary to fix even the approximate rate of profit. He observed that the fact that insolvency cases were increasing was a positive proof that trade was not flourishing and that the merchants did not get the profits attributed to them by the Income-tax Department.

THE COMMISSIONER OF INCOME-TAX replied that it was not likely that the merchants in general would agree to the appointment of such a committee.